

**Amendments to the Claims**

The following claims are pending in this application:

1-64. ***(Cancelled)***

65. ***(Currently amended)*** A sound system for a spa, the spa comprising a housing having an upper rim of substantially uniform elevation, the sound system comprising:

a [removable] head rest mounted on or below the upper rim so as not to substantially alter the substantially uniform elevation and adapted to support the head of an occupant of the spa, the head rest having at least one sound emitting perforation; and

at least one electronic speaker located below the upper rim of the housing, the at least one electronic speaker positioned to transmit sound through the at least one sound emitting perforation and having a speaker wire extending within the housing.

66. ***(Previously presented)*** The sound system as recited in claim 65, further comprising a source of sound positioned within the housing and distal the at least one speaker for providing an audio signal to the at least one electronic speaker.

67. ***(Cancelled)***

68. ***(Previously presented)*** The sound system as recited in claim 65, wherein the at least one sound emitting perforation comprises a plurality of perforations.

69. **(Previously presented)** The sound system as recited in claim 68, wherein the plurality of perforations comprises at least two sets of perforations.

70. **(Previously presented)** The sound system as recited in claim 65, wherein the headrest comprises a resilient material.

71. **(Cancelled)**

72. **(Cancelled)**

73. **(Previously presented)** The sound system as recited in claim 65, further comprising at least one sound wave guide adapted to transmit sound waves from the at least one electronic speaker to the at least one sound emitting perforation in the head rest.

74. **(Previously presented)** The sound system as recited in claim 65, wherein the at least one electronic speaker comprises at least one marine-grade audio speaker.

75. **(Cancelled)**

76. **(Cancelled)**

77. **(Previously presented)** The sound system as recited in claim 65, wherein the at least one electronic speaker is located directly beneath the at least one sound emitting perforation.

78. **(Cancelled)**

79. **(Cancelled)**

80. **(Previously presented)** The sound system as recited in claim 65, wherein the headrest is mounted to the spa housing wherein the substantially uniform elevation of the spa is unchanged.

81-83. **(Cancelled)**

84. **(Previously presented)** The sound system as recited in claim 73, wherein the sound wave guide comprises one of a cavity and a chamber.

85. **(Previously presented)** The sound system as recited in claim 84, wherein the sound wave guide comprises one of a cavity and a chamber in the spa housing.

Claims 86-91. **(Cancelled)**

92. **(Previously presented)** The sound system as recited in claim 65, wherein the at least one speaker is positioned one of beneath and within the head rest.

93. **(Previously presented)** The sound system as recited in claim 65, wherein the sound system does not negatively effect the shipping requirements of the spa.

94. **(Previously presented)** The sound system as recited in claim 65, wherein the sound system does not increase dimensions of the spa.